Queensland Government

Contents	Page
What this ruling is about	1
Ruling and explanation	3
Date of effect	4
References	4

Public Ruling
Mineral and petroleum royalty:
REMISSION OF LATE LODGEMENT FEE

A public ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a public ruling, the change in the law overrides the public ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this ruling is about

1. This public ruling provides guidance on matters that may be relevant when the Commissioner decides whether or not to exercise the discretion to remit the prescribed fee (commonly known as the 'late lodgement fee') that applies when a royalty return is not lodged on time.

2. The *Mineral Resources Act 1989* (Mineral Resources Act) and the Mineral Resources (Royalty) Regulation 2025 (Mineral Royalty Regulation) require a person to lodge a royalty return in relation to either a quarterly or annual return period if the person is:

   (a) the holder of a mining claim, mining lease or other authority (authority) who mines or allows to be mined mineral from the area of that authority[1]

   or

   (b) a person who mines mineral from land other than under an authority.[2]

3. The *Petroleum and Gas (Production and Safety) Act 2004* (Petroleum and Gas Act) and the Petroleum and Gas (Royalty) Regulation 2021 (Petroleum and Gas Regulation) require a person to lodge a royalty return in relation to either a quarterly or annual return period if the person is a petroleum producer.[3]

---

1 Section 320(4) of the Mineral Resources Act and s.8 of the Mineral Royalty Regulation. In particular circumstances, the holder of a mining claim is not required to lodge a royalty return for a return period: s.12 of the Mineral Royalty Regulation.
2 Section 320(7) of the Mineral Resources Act and s.8 of the Mineral Royalty Regulation
3 Section 592A(1) of the Petroleum and Gas Act and s.36(1) of the Petroleum and Gas Regulation

4. In this ruling:

   (a) *due date* means

      (i) for a royalty return under the Mineral Resources Act that relates to a quarterly return period

         - the last business day of the month after the day the quarter ends[4]
         - the earlier[5] or later[6] day required or approved by the Commissioner

      (ii) for a royalty return under the Mineral Resources Act that relates to an annual return period

         - 3 months after the end of the annual return period[7]
         - the earlier[8] or later[9] day required or approved by the Commissioner

      (iii) for a royalty return under the Petroleum and Gas Act that relates to a quarterly return period

         - the last business day of the month after the day the quarter ends[10]
         - the earlier[11] or later[12] day required or approved by the Commissioner

      (iv) for a royalty return under the Petroleum and Gas Act that relates to an annual return period

         - 3 months after the end of the annual return period[13]
         - the earlier[14] or later[15] day required or approved by the Commissioner

   (b) *producer* means a person required to lodge a royalty return under the Mineral Resources Act or the Petroleum and Gas Act

   (c) *return period* means a royalty return period under the Mineral Resources Act or the Petroleum and Gas Act

   (d) *royalty return* means a royalty return under the Mineral Resources Act or the Petroleum and Gas Act.

---

4 Section 9(3) of the Mineral Royalty Regulation
5 Pursuant to s.10(2) of the Mineral Royalty Regulation
6 Pursuant to s.151 of the *Taxation Administration Act 2001*
7 Section 9(2)(a) of the Mineral Royalty Regulation. Alternatively, s.9(2)(b) of the Mineral Royalty Regulation states that where a mining operation to which a royalty return relates ends within the annual return period, the due date is 3 months after the day the operation ended.
8 Pursuant to s.10(2) of the Mineral Royalty Regulation
9 Pursuant to s.151 of the Taxation Administration Act
10 Section 37(2) of the Petroleum and Gas Regulation
11 Pursuant to s.38(1) of the Petroleum and Gas Regulation
12 Section 151 of the Taxation Administration Act
13 Section 37(1) of the Petroleum and Gas Regulation
14 Section 38(1) of the Petroleum and Gas Regulation
15 Section 151 of the Taxation Administration Act

5. The late lodgement fee (the fee) is payable where a producer is required to lodge a royalty return and does not lodge it by the day it is required to be lodged.[16]

6. The fee is imposed to:

   (a) encourage lodgement of royalty returns on time

   (b) ensure that a producer is not advantaged compared to others by failing to lodge a royalty return on time as required.

7. The amount of the fee is published online by the Commissioner and is prescribed in:

   (a) s.53 of the Mineral Royalty Regulation for minerals

   (b) s.39(2) of the Petroleum and Gas Regulation for petroleum.

8. The Commissioner may remit the fee in part or in full.[17] Any remission of the fee must be made by assessment under the *Taxation Administration Act 2001*.[18]

Ruling and explanation

Relevant matters for remitting the fee

9. The Commissioner decides whether or not to remit the fee on a case-by-case basis, determining what is appropriate in light of all relevant facts and circumstances, and having regard to any published guidance and case law.

10. The purpose for which the fee is imposed is relevant when deciding whether or not remission of the fee is appropriate in a particular case.

11. Remission of the fee would be appropriate where the failure to lodge a royalty return by the due date was wholly outside the producer's control. Such circumstances may include:

   (a) death or serious illness

   (b) natural disasters such as bushfires or floods that directly affect the producer's ability to meet royalty obligations

   (c) official postal delays or large-scale internet failure.

12. Remission of the fee would also generally be appropriate in the following circumstances:

   (a) Where a royalty return is lodged by post and is not received by the Commissioner on or before the due date—if the producer provides evidence that all reasonable steps were taken to ensure the return was posted within sufficient time for the producer to reasonably expect the Commissioner would receive the return by the due date.

---

[16] Sections 11(1) of the Mineral Royalty Regulation and 39(1) of the Petroleum and Gas Regulation
[17] Sections 11(3) of the Mineral Royalty Regulation and 39(4) of the Petroleum and Gas Regulation
[18] Sections 11(4) of the Mineral Royalty Regulation and 39(5) of the Petroleum and Gas Regulation

(b) Liability for the fee is due to an unreasonable delay on the part of the Commissioner (e.g. a delay in resolving issues with the lodgement facility QRO Online, which prevents the producer from lodging the royalty return on time).

13. In addition, the Commissioner may remit the fee if all the following conditions are satisfied:

(a) The producer has not previously been liable for the fee or has had all previously imposed fees remitted on any of the above bases.

(b) There is either no royalty payable for the return period or any royalty payable for the period was paid on time.

(c) The producer lodges a royalty return promptly on becoming aware of the non-lodgement.[19]

Requests for remission

14. For the Commissioner to consider a remission of the fee, the producer should lodge a written request, stating the grounds for the request and setting out full details of the facts and circumstances that caused the failure to lodge the royalty return as required.

15. However, this requirement does not prevent the Commissioner from making a decision to remit the fee in whole or in part when making an assessment if the Commissioner already has sufficient information to determine that remission is appropriate.

Date of effect

16. This public ruling takes effect from the date of issue.

Simon McKee
Commissioner of State Revenue
Date of issue: 22 October 2026

References

Public Ruling	Issued	Dates of effect	
		From	To
RLTY001.4	22 October 2026	22 October 2026	Current
RLTY001.3	1 September 2025	1 September 2025	21 October 2026
RLTY001.2	1 September 2021	1 September 2021	31 August 2025
RLTY001.1	1 October 2020	1 October 2020	31 August 2021

[19] This would require, for instance, that the return is lodged no later than the response date specified in the first non-lodgement notice issued for the return period.

© The State of Queensland (Queensland Treasury)